Supreme Court of New Jersey
Disciplinary Review Board
Docket No. DRB 23-007
District Docket No. XIV-2022-0248E

In the Matter of	:
Jon Charles Cooper	:
An Attorney at Law	:

Decision

Argued: March 16, 2023

Decided: May18, 2023

Hillary K. Horton appeared on behalf of the Office of Attorney Ethics.

Respondent waived appearance for oral argument.

To the Honorable Chief Justice and Associate Justices of the Supreme Court of New Jersey.

This matter was before us on a motion for final discipline filed by the Office of Attorney Ethics (the OAE), pursuant to R. 1:20-13(c)(2), following respondent's guilty plea and conviction, in the United States District Court for the District of Columbia, for one count of federal income tax evasion, in

violation of 26 U.S.C. § 7201. The OAE asserted that this offense constitutes a violation of RPC 8.4(b) (committing a criminal act that reflects adversely on the lawyer's honesty, trustworthiness, or fitness as a lawyer) and RPC 8.4(c) (engaging in conduct involving dishonesty, fraud, deceit, or misrepresentation).

For the reasons set forth below, we determine to grant the motion for final discipline and recommend to the Court that respondent be disbarred.

Respondent earned admission to the New Jersey and Connecticut bars in 1994 and to the New York bar in 1993. During the relevant timeframe, he was employed as an attorney at the law firm of Hume & Associates, which maintained an office in the District of Columbia. He has no prior discipline in New Jersey.

Effective July 23, 2012, respondent updated his status to "retired" with the New Jersey Lawyers' Fund for Client Protection, pursuant to R. 1:28-2(b).[1]

Effective November 13, 2014, the Supreme Court of New York, Appellate Division, Third Department disbarred respondent in connection with

[1] Pursuant to R. 1:28-2(b), an attorney may request an exemption from payment to the New Jersey Lawyers' Fund for Client Protection by submitting a certification of retirement indicating that they are "retired completely from the practice of law." An attorney on retired status is still subject to the disciplinary jurisdiction of the Court. See In re Engelhardt, 213 N.J. 42 (2013) (attorney reprimanded for practicing law while ineligible due to retired status and for failing to cooperate with disciplinary authorities).

his criminal conduct underlying this matter. In re Cooper, 122 A.D.3d 1057 (2014).

Effective October 18, 2017, the Superior Court of the Hartford, Connecticut, Judicial District suspended respondent for five years and six months in connection with a "felony presentment" disciplinary matter. Office of Chief Disciplinary Counsel v. Jon Cooper, Docket Number HHD-CV-22-6153256-S (Cobb, J.). The details of respondent's suspension in Connecticut, however, are unclear based on publicly available records.

Effective January 20, 2023, the Court temporarily suspended respondent from the practice of law in connection with his criminal conduct underlying this matter. In re Cooper, __ N.J. __ (2023). He remains temporarily suspended.

We now turn to the facts of this matter.

In or around September 2005, respondent and Alan Messner formed Thirdstone Aircraft Leasing Group, a company which never owned any aircraft or possessed any significant capital. In late 2006, respondent and Messner, through Thirdstone, criminally conspired to obtain a $1 million security deposit from Merpati Nusantara Airlines, a company based in Indonesia, purportedly in exchange for the lease of two purported aircraft owned by Thirdstone. As part of their criminal scheme, respondent and Messner made

multiple fraudulent statements to Merpati to induce it to advance the $1 million deposit.

Specifically, respondent provided Merpati a forged document purporting to demonstrate that Company B had agreed to sell the two aircraft to Thirdstone. However, no such agreement existed between Thirdstone and Company B. Additionally, respondent sent Merpati a letter, purportedly signed by the named partner of Hume & Associates, stating that Hume & Associates would act as the "security agent" for Merpati's $1 million deposit. Respondent, however, concealed from Merpati the fact that no attorney at Hume & Associates ever had agreed to act as a "security agent" for the deposit.

We were able to glean additional facts underlying respondent's conduct towards Merpati based on significant confidential information contained in the record, which information respondent adopted in connection with the criminal proceedings.

On December 21, 2006, Merpati electronically transferred its $1 million security to deposit to the bank account of Hume & Associates. That same day, respondent issued a $980,000 check, made payable to himself, from the bank account of Hume & Associates, and deposited the check in his personal bank account. Thereafter, between December 21, 2006 and sometime in 2007,

respondent disbursed to Messner $284,500 of Merpati's $1 million security deposit, from his personal bank account. Respondent spent Merpati's remaining $695,500 on his personal expenses.

Federal authorities and respondent agreed that $558,100 of Merpati's $1 million security deposit constituted respondent's taxable income that should have been reported to the Internal Revenue Service (the IRS) for the 2006 tax year. However, in respondent's 2006 income tax return, he reported only $100,000 of Merpati's security deposit, stating that his total taxable income for that year was negative $28,430, and requesting a $6,645 tax refund from the federal government. Had respondent properly reported the $558,100 as taxable income, his total taxable income for the 2006 tax year would have been $448,727.28, and he would have owed the federal government $133,464.86 in income tax. Respondent's criminal conduct, thus, resulted in a $140,109.86 tax loss to the federal government, considering his receipt of the improper $6,645 tax refund.

On September 27, 2012, a District of Columbia grand jury issued a four-count indictment, charging respondent with (1) conspiracy to commit first-degree fraud, in violation of 22 D.C. Code §§ 1805a and 3221(a); (2) first-degree fraud, in violation of 22 D.C. Code §§ 3221(a) and 3222(a); (3) money laundering, in violation of 18 U.S.C. § 1957; and (4) wire fraud, in violation of

18 U.S.C. § 1343. On April 4, 2013, the grand jury issued a seven-count superseding indictment, charging respondent with the same four offenses as in the original indictment, along with (1) bank fraud, in violation of 18 U.S.C. § 1014, (2) false statement on a loan application, in violation of 18 U.S.C. § 1014, and (3) aiding and assisting filing a false tax return, in violation of 26 U.S.C. § 7206(2).

On October 2, 2013, the United States Attorney for the District of Columbia issued a one-count superseding information, charging respondent with tax evasion for the 2006 tax year, in violation of 26 U.S.C. § 7201.

Respondent failed to notify the OAE of his criminal charges, as R. 1:20-13(a)(1) requires.

On October 9, 2013, respondent waived indictment and pleaded guilty to one count of tax evasion in exchange for the dismissal of the remaining charges. During his plea hearing, respondent admitted to the facts underlying his fraudulent procurement of Merpati's $1 million security deposit and his efforts to conceal those funds from the IRS. Respondent also conceded, without providing specific detail, that, after February 20, 2007, he knew that Thirdstone would be unable to deliver any aircraft to Merpati and that Merpati's security deposit constituted "income that was the product of criminal activity." Respondent further conceded that, after February 20, 2007, he spent

at least $110,000 of Merpati's remaining security deposit despite knowing that it "was the product of fraud."

On March 4, 2014, two days before the sentencing hearing, respondent appeared before The Honorable Amy Berman Jackson, U.S.D.J., and presented the testimony of several character witnesses, including his daughter, who each attested to respondent's commitment to his family, community service, and environmental science.

On March 6, 2014, respondent appeared for sentencing, where Judge Jackson noted that the parties had agreed that a twenty-one to twenty-seven-month prison term constituted a reasonable sentence for respondent's crime.

However, the government urged the imposition of a twenty-seven-month sentence based on respondent's repeated acts of deception in connection with his conspiracy to fraudulently obtain Merpati's $1 million security deposit. The government described respondent's actions as a "planned[,]" "intentional" scheme "undertaken out of []greed and vanity" to fund his luxurious lifestyle. The government further argued that respondent had spent Merpati's deposit "incredibly rapidly" and, when Merpati attempted to retrieve its deposit after Thirdstone had failed to deliver the aircraft, respondent created a "false paper trail purporting to have been surprised by [Merpati's] request that the money be held in escrow." Moreover, the government stated that respondent's crime

resulted in two Merpati executives losing their jobs and their livelihoods. Finally, although the government acknowledged Messner's guilt, it emphasized that respondent was far more culpable based on his direct involvement in making "false representations" to Merpati, his control of the $1 million security deposit, and his decision to reap "the lion's share" of the criminal proceeds by keeping the bulk of the funds for himself.

Respondent, through his attorney, urged the imposition of a probationary sentence, arguing that he had "no preconceived intent" to commit a crime because he originally had intended the transaction to be "a legitimate business deal." Respondent also alleged that, at the time he committed the offense, "there was something organic happening that was having an effect on his executive function," including "stressors" such as engaging in "unrealistic" expenditures driven "by his desire to please his new wife." Although respondent admitted that his "actions to push the deal to completion were never permissible[,]" he characterized his behavior as a "fail[ure] to investigate" resulting in "faulty judgment and risky conduct." Respondent, however, conceded that his crime "was a serious offense for which he ha[d] great remorse."

Respondent himself addressed Judge Jackson and noted that he was "very sorry to be before you today. I did something, looking back, that's

unbelievable to me. I crossed the line eight years ago, got myself in a situation where I spent other people's money, and now I'm standing before you, a federal judge, in a criminal case." Respondent then expressed that he had "never appreciated how far off the mark of the compass I had been and the fact that I crossed that line. My inflated ego thought that I could make the . . . deal happen, and I just didn't want to see the truth." Finally, respondent apologized to Merpati "and the executives who suffered as a result of these actions."

Judge Jackson sentenced respondent to an eighteen-month term of imprisonment, followed by a three-year term of supervised release. Judge Jackson further ordered respondent to pay $1 million in restitution to Merpati and $140,109,86 in restitution to the IRS.

In imposing the sentence, Judge Jackson noted that respondent had concealed substantial criminal proceeds from the IRS, resulting in a significant tax loss to the government. Additionally, Judge Jackson found irrelevant respondent's view that he purportedly had no intent to defraud Merpati "at the outset of the deal." Rather, Judge Jackson characterized respondent's actions as "an out-and-out fraud," emphasizing that respondent and Messner misrepresented to Merpati their ability to lease the two aircraft when, in fact, they "were nowhere close to being able to" do so, "most particularly because they did not have one."

Judge Jackson further highlighted respondent's decision to transmit to Merpati "forged documents" to "make it appear as if they had already sealed the deal with [Company B], even though [Company B] had specifically told them in an e-mail to [respondent], . . . if you don't give us the money, there's not going to be a plane." Additionally, Judge Jackson found that respondent and Messner "immediately" transferred Merpati's funds to themselves "and spent it[,]" even after respondent "specifically told Merpati that there was an agent named Hume who would keep their money secure." Judge Jackson, thus, found that respondent placed Hume "in the middle of the deal" based on "a lie." Judge Jackson also found that respondent compounded his misconduct "with lies afterwards to cover it up."

Judge Jackson rejected, as mitigation, respondent's purported "[r]omancing of a woman, narcissism, [and] executive function issues." Judge Jackson also stated that, "up until the moment of sentencing," respondent "consistently downplayed and minimized" his actions and refused to "take any ownership of what [he] did wrong[.]" Indeed, prior to sentencing, Judge Jackson stated that respondent's position had been: "I can't believe this is happening to me." Finally, Judge Jackson noted that respondent's actions were motivated by greed to pay for multiple home loans and for an automobile loan on a luxury vehicle.

In connection with this disciplinary motion, the OAE recommended a three-year suspension based on respondent's tax evasion for failing to report income procured by fraud. The OAE analogized respondent's criminal conduct to the attorney in In re Gottesman, 222 N.J. 28 (2015), who received a three-year retroactive suspension based on his convictions for one count of federal income tax evasion, in violation of 26 U.S.C. § 7201, and one count of failure to remit payroll taxes, in violation of 26 U.S.C. § 7202.

As detailed below, in Gottesman, the attorney admitted that, although he owed more than $24,400 in income taxes to the IRS for the 2006 tax year, he failed to file an income tax return. In the Matter of Lee D. Gottesman, DRB 14-341 (April 28, 2015) at 3. The attorney further admitted that he paid only $1,612.73 toward his tax liability and that he used his attorney trust account to conceal the true extent of his income. Ibid. Additionally, the attorney admitted that, in 2009, he willfully failed to remit to the IRS $2,395.99 in payroll taxes that he had withheld from his employees' wages. Ibid. The attorney's criminal actions resulted in tax loss to the IRS of between $80,000 and $200,000. Ibid. The attorney received two concurrent six-month prison terms for his criminal misconduct. Id. at 3. Moreover, the attorney previously had received a 2005 censure, in a default matter, for his gross mishandling of a client matter. Id. at 2.

The OAE argued that, like the attorney in Gottesman, respondent concealed from the government a significant sum of his personal income, which resulted in a substantial tax loss to the IRS. The OAE also argued that Gottesman and respondent each received similar prison sentences for their crimes. However, unlike Gottesman, who had a prior censure, the OAE recommended, as limited mitigation, respondent's lack of prior discipline since his 1994 admission to the New Jersey bar.

The OAE, however, argued that respondent's conduct was more serious than other tax evasion matters, noting that the taxable income respondent concealed from the federal government constituted proceeds which "were criminally derived." Finally, the OAE argued that, despite respondent's success as a climate scientist and as a parent, his criminal conduct was motivated by greed and resulted in harm to both the federal government and to Merpati.

In a January 12, 2022 e-mail to us, respondent apologized for his failure to notify the OAE of his criminal charges, claiming that the federal prosecutor assigned to his matter had informed him that the government had notified the Court of his charges. Respondent also expressed his agreement to receiving a three-year suspension but requested we impose the suspension "using a retroactive date." In support of his recommendation, respondent urged us to

consider that, since his 2012 retirement from the practice of law in New Jersey, he has, "in essence[,] been voluntarily suspended" for more than three years. Additionally, respondent urged us to consider that, for the past seven years, he has been a college professor in the field of criminal justice and has assisted former inmates with reentry into society. Consequently, if allowed to return to the practice of law from a term of suspension, respondent expressed his intent to assist inmates, on a pro bono basis, with their legal matters.

Following a review of the record, we determine to grant the OAE's motion for final discipline. Final discipline proceedings in New Jersey are governed by R. 1:20-13(c). Under that Rule, a criminal conviction is conclusive evidence of guilt in a disciplinary proceeding. R. 1:20-13(c)(1); In re Magid, 139 N.J. 449, 451 (1995); and In re Principato, 139 N.J. 456, 460 (1995). Respondent's guilty plea and conviction for federal income tax evasion, in violation of 26 U.S.C. § 7201, thus, establishes violations of RPC 8.4(b) and RPC 8.4(c). Pursuant to those respective Rules, it is professional misconduct for an attorney to "commit a criminal act that reflects adversely on the lawyer's honesty, trustworthiness, or fitness as a lawyer" or to "engage in conduct involving dishonesty, fraud, deceit[,] or misrepresentation."

As a preliminary matter, we reject respondent's request for a retroactive term of suspension based on his "voluntary" suspension, since 2012, from the

practice of law in New Jersey.

Retroactive terms of suspension are appropriate only when an attorney has been temporarily suspended, by Order of the Court, following their notification of their criminal charges to the OAE, as R. 1:20-13(a)(1) requires. See In re Dutt, 250 N.J. 181 (2022), and In re Walker, 234 N.J. 164 (2018) (the attorneys' respective terms of suspension were imposed retroactive to the effective dates of their temporary suspensions in connection with their criminal conduct).

Similarly, we consistently have found, and the Court has agreed, that a "voluntary withdrawal" from the practice of law provides no "basis to impose [a] suspension retroactively, and to do so would amount to no meaningful sanction." In the Matter of Brian J. Smith, DRB 20-318 (July 28, 2021) at 22-23, so ordered, 250 N.J. 44 (2022). See also In re Asbell, 135 N.J. 446, 459 (1994) (noting that an attorney's voluntary suspension was not pursuant to Court Order, and, thus, would not be considered a mitigating factor in the disciplinary proceeding) (citing In re Farr, 115 N.J. 231, 238 (1989) (noting that, if an attorney seeks to assert, as a mitigating factor, that he has been serving a suspension, the suspension must have been imposed by Court Order, and not through the voluntary action of an attorney, because in cases of a voluntary suspension, the Court is unable to assess and supervise the

suspension)).

Here, because respondent failed to follow proper procedure by notifying the OAE of his criminal charges, he was not temporarily suspended in connection with his criminal conduct until January 2023. Consequently, as we observed in Smith, a retroactive term of suspension, based on respondent's purported voluntary suspension, would amount to no meaningful sanction on respondent for his misconduct.

In sum, we find that respondent violated RPC 8.4(b) and RPC 8.4(c). The sole issue left for our determination is the proper quantum of discipline for respondent's misconduct. R. 1:20-13(c)(2); Magid, 139 N.J. at 451-52; and Principato, 139 N.J. at 460.

In determining the appropriate measure of discipline, we must consider the interests of the public, the bar, and respondent. "The primary purpose of discipline is not to punish the attorney but to preserve the confidence of the public in the bar." Principato, 139 N.J. at 460 (citations omitted). Fashioning the appropriate penalty involves a consideration of many factors, including the "nature and severity of the crime, whether the crime is related to the practice of law, and any mitigating factors such as respondent's reputation, his prior trustworthy conduct, and general good conduct." In re Lunetta, 118 N.J. 443, 445-46 (1989).

The Court has noted that, although it does not conduct "an independent examination of the underlying facts to ascertain guilt," it will "consider them relevant to the nature and extent of discipline to be imposed." Magid, 139 N.J. at 452. In motions for final discipline, it is acceptable to "examine the totality of the circumstances" including the "details of the offense, the background of respondent, and the pre-sentence report" before "reaching a decision as to [the] sanction to be imposed." In re Spina, 121 N.J. 378, 389 (1990). The "appropriate decision" should provide "due consideration to the interests of the attorney involved and to the protection of the public." Ibid.

It is well-settled that a violation of either state or federal tax law is a serious ethics breach. In re Queenan, 61 N.J. 579, 580 (1972), and In re Duthie, 121 N.J. 545 (1990). "[D]erelictions of this kind by members of the bar cannot be overlooked." In re Gurnik, 45 N.J. 115, 116 (1965). "A lawyer's training obliges him to be acutely sensitive of the need to fulfill his personal obligations under the federal income tax law." Ibid.

Cases involving an attorney's attempted or actual income tax evasion typically result in a substantial term of suspension, the length of which depends on the tax loss to the government, the duration of the misconduct, and the presence of other criminal offenses or aggravating factors. See, e.g., In re Pomper, 244 N.J. 317 (2020) (two-year retroactive suspension for attorney

who intentionally concealed his receipt of a $5,675 legal fee in order to evade income taxes; the attorney admitted that he had engaged in similar conduct in prior years; the attorney also engaged in insurance fraud by fabricating a $14,000 invoice, purportedly from a water damage remediation company, which falsely indicated that the attorney had paid the company for work performed on his home; the attorney arranged for his employee to send the fabricated invoice to his insurance company as part of his insurance claim; we determined that a six-month to a one-year suspension was warranted for the attorney's tax evasion and an additional one-year suspension was warranted for his insurance fraud), and In re Gottesman, 222 N.J. 28 (2015) (three-year retroactive suspension for attorney who pleaded guilty to one count of tax evasion and one count of willful failure to remit payroll taxes; although the attorney owed more than $24,400 in income taxes for the 2006 tax year, he failed to file an income tax return and paid only $1,612.73 toward his tax liability; the attorney used his attorney trust account to conceal the true extent of his income from the IRS; in 2009, the attorney willfully failed to remit to the IRS $2,395.99 in payroll taxes that he had withheld from his employees' wages; the attorney's criminal conducted resulted in tax loss to the IRS of between $80,000 and $200,000; we weighed, in aggravation, the fact that, although the attorney initially admitted his misconduct to the IRS, he did

nothing to cooperate with the government, requiring the matter to be indicted in order to come to resolution; we also rejected, as insufficient mitigation, the attorney's reporting of his crimes to the OAE, his prior good reputation, and his performance of pro bono legal services; the attorney had a prior censure for his gross mishandling of a client matter).

Here, like the attorney in Gottesman, respondent concealed a significant sum of his taxable income from the IRS, which resulted in a $140,109.86 tax loss to the federal government. However, unlike Gottesman, the income that respondent concealed from the IRS was the product of criminal fraud.

The Court has found that attorneys who commit serious crimes of fraud that evidence a total lack of "moral fiber" must be disbarred to protect the public, the integrity of the bar, and the confidence of the public in the legal profession. See, e.g., In re Grant, __ N.J. __ (2022), 2022 N.J. LEXIS 1069 (attorney committed wire fraud by diverting $316,699.08 in entrusted client funds, at the direction of a co-conspirator, to a bank account belonging to a third party; the attorney also participated in an advanced fee scheme by illegally obtaining at least $4.8 million from victims in exchange for the issuance of a phony standby letters of credit, typically in the name of a fake bank with no assets; to project an appearance of legitimacy in the scheme, the co-conspirators recruited the attorney to serve as the "escrow agent," whereby

the attorney would deposit the victims' advanced fees in his trust account and promised the victims not to disburse the advanced fees until the victims had received their promised standby letters of credit; the attorney, however, would immediately disburse the victims' advanced fees to his co-conspirators and then lied to the victims regarding the status of their funds), and In re Luthmann, 246 N.J. 568 (2021) (attorney devised a scheme with two co-conspirators to defraud companies seeking to buy scrap metal; through two fraudulent companies, the attorney and his co-conspirators arranged to sell and ship containers of scrap metal, which had been diluted with cheaper metal; the valuable scrap metal was placed on top of the filler metal and in close proximity to pre-drilled holes in the container, in order to convey the appearance that the entire container was filled with valuable metal; the conspirators operated quickly to complete as many sales as possible before it became known that they were shipping overvalued metal; in just a few weeks, the conspirators made more than $484,000 from the fraudulent sales, approximately $190,000 of which was transferred to the attorney; while the scrap metal scheme was ongoing, the attorney arranged for one of the conspirators to extort money from another conspirator by intimidation; we observed that the attorney's conduct had the effect of potentially causing an international incident and damaging international business relations between

the United States and China).

In In re Goldberg, 142 N.J. 557 (1995), the Court enumerated the aggravating factors that normally lead to the disbarment of attorneys convicted of crimes:

> Criminal convictions for conspiracy to commit a variety of crimes, such as bribery and official misconduct, as well as an assortment of crimes related to **theft by deception and fraud**, ordinarily result in disbarment. We have emphasized that when a criminal conspiracy evidences 'continuing and prolonged rather than episodic, involvement in crime,' is 'motivated by personal greed,' and **involved the use of the lawyer's skills 'to assist in the engineering of the criminal scheme,' the offense merits disbarment**. (citations omitted).
>
> [Id. at 567 (emphasis added).]

Here, like the disbarred attorney in Luthmann, respondent engaged in an egregious act of criminal fraud that had the potential to create an international incident. Specifically, respondent conspired to defraud Merpati, an Indonesian airline company, out of a $1 million security deposit in exchange for the purported lease of two aircraft that Thirdstone, a company formed by respondent and Messner, had no legitimate prospect of ever possessing. To achieve his scheme, respondent provided Merpati a fictitious agreement, purporting to demonstrate that Company B had reached an agreement to sell

the two aircraft to Thirdstone. However, Company B never came close to reaching an agreement with Thirdstone to sell it any aircraft.

Moreover, like the disbarred attorney in Grant, respondent attempted to create a veneer of legitimacy to the transaction by sending Merpati a letter, purportedly signed by Hume, which falsely claimed that Hume & Associates, the Washington D.C. based law firm that had employed respondent, would serve as the "security agent" for Merpati's deposit. Respondent, however, never disclosed to Merpati the fact that no attorney at that law firm ever had agreed to act as the "security agent" for the transaction.

Respondent's multiple acts of deception induced Merpati into providing Hume & Associates with the $1 million security deposit, which respondent immediately disbursed to his personal bank account. Respondent then provided Messner with $284,500 of those funds and spent the remaining proceeds on his personal bills, including multiple home loans and a luxury automobile loan. Thereafter, when Merpati attempted to recover its deposit, respondent created a "false paper trail" designed to demonstrate his purported "surprise" by Merpati's assertions that its security deposit should have been held in escrow.

As described by Judge Jackson, respondent engaged in an "out-and-out fraud" against Merpati, injected the named partner at his law firm in the middle of the scheme based on "a lie[,]" and compounded his conduct "with

lies afterwards to cover it up." Rather than express sincere remorse for his actions, which caused two Merpati executives to lose their jobs, resulted in a $1 million loss to Merpati, and resulted in a $140,109,86 tax loss to the federal government, respondent continued to downplay his actions and refused to take ownership of his crime "until the moment of sentencing[.]"

As the Court has recognized, "[s]ome criminal conduct is so utterly incompatible with the standard of honesty and integrity that we require of attorneys that the most severe discipline is justified by the seriousness of the offense alone." In re Hasbrouck, 152 N.J. 366, 371-72 (1998). In our view, such is the case here, considering respondent's egregious act of fraud against a foreign airline company and his attempt to conceal the fruits of his crime from the IRS.

Finally, our recommendation is also based on significant confidential information contained in the record, which information, as we noted above, respondent adopted in connection with the criminal proceedings. Thus, to protect the public and to preserve confidence in the bar, and consistent with New Jersey disciplinary precedent, we determine to recommend to the Court that respondent be disbarred.

Members Campelo and Hoberman were absent.

We further determine to require respondent to reimburse the Disciplinary Oversight Committee for administrative costs and actual expenses incurred in the prosecution of this matter, as provided in R. 1:20-17.

Disciplinary Review Board
Hon. Maurice J. Gallipoli, A.J.S.C. (Ret.),
Chair

By: **/s/ Timothy M. Ellis**
Timothy M. Ellis
Acting Chief Counsel

SUPREME COURT OF NEW JERSEY
DISCIPLINARY REVIEW BOARD
VOTING RECORD

In the Matter of Jon Charles Cooper
Docket No. DRB 23-007

Argued: March 16, 2023

Decided: May 18, 2023

Disposition: Disbar

Members	Disbar	Absent
Gallipoli	X	
Boyer	X	
Campelo		X
Hoberman		X
Joseph	X	
Menaker	X	
Petrou	X	
Rivera	X	
Rodriguez	X	
Total:	7	2

/s/ Timothy M. Ellis
Timothy M. Ellis
Acting Chief Counsel